

**One Time Remittance Form****Please check appropriate return - See page 2 for instructions**

- ☐ Voluntary Sales and Use Tax Return
- ☐ Use Tax Return
- ☐ Watercraft Use Tax Return (Invoice must be attached)

For Office Use Only

Acct. # \_\_\_\_\_

**Do not use this form if you hold an active ND Sales and Use Tax Permit**

Name	SSN or FEIN	
Address	Phone	
City, State	Zip Code	Date of Sale/Purchase

**New mobile homes, new farm machinery and new farm irrigation equipment are taxed at 3 percent. All other goods are taxed at 5 percent.**

	Column A 3% SALES & PURCHASES	Column B 5% SALES & PURCHASES
1. Total Sales (do not include tax) -----		
2. Purchases Subject to Use Tax -----		
3. Total Nontaxable Sales -----		
4. Taxable Balance (Total of lines 1 and 2 minus line 3) ----- ➤	➤	
5. State Tax (Multiply line 4 by the ND tax rate) ---		
6. Total State Tax (Total of line 5 Column A and Column B) -----		
7. Local Option Sales & Use Tax		
Local Code	City or County Name	Total Local Option Tax (Do Not Enter Sales)
a. <input type="text"/>	<input type="text"/>	➤ <input type="text"/>
b. <input type="text"/>	<input type="text"/>	➤ <input type="text"/>
c. <input type="text"/>	<input type="text"/>	➤ <input type="text"/>
d. <input type="text"/>	<input type="text"/>	➤ <input type="text"/>
8. Net Local Option Tax Due (Total of lines 7a, 7b, 7c and 7d) -----		<input type="text"/>
9. Total Due With Return (Add Lines 6 and 8) -----		<input type="text"/>

**Make check or money order payable to North Dakota Tax Commissioner**

I declare that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Taxpayer

Signature \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

Contact Person

(Please print or type) \_\_\_\_\_ Contact Phone Number \_\_\_\_\_

**For Watercraft Use Tax Only - please initial the Authorization box below**

☐ **Authorization to Disclose Tax Information:** The Tax Commissioner is hereby authorized to disclose confidential tax information regarding the sale of this watercraft to the North Dakota Game and Fish Department to assist in the licensing of this watercraft.

Signature of Tax

Dept. Representative \_\_\_\_\_

Date Use Tax Paid \_\_\_\_\_

**Please Mail To:** Office of State Tax Commissioner  
Sales & Special Taxes  
600 E. Boulevard Ave. Dept. 127  
Bismarck, ND 58505-0599

Please Do Not  
Write In This Space

# Instructions – One Time Remittance Form

## PLEASE CHECK THE APPROPRIATE RETURN BOX

- **Voluntary Sales and Use Tax Return** – to be used by out-of-state retailers who do not have nexus in North Dakota to report a one-time sale.
- **Use Tax Return** – to be used only by North Dakota residents to pay use tax on goods purchased tax free from out-of-state retailers.
- **Watercraft Use Tax Return** – to pay use tax on watercraft purchased from an out-of-state dealer.

Line 1 – Enter total sales in applicable rate column.

Line 2 – Enter total purchases subject to use tax in applicable rate column.

Line 3 – Enter total nontaxable sales in applicable rate column. Include sales for resale, sales to tax exempt entities and sales of exempt goods.

Line 4 – Enter total of lines 1 and 2 minus total of line 3.

Line 5 – Enter state tax due for Column A and B. State tax due in Column A is calculated at 3 percent and tax due in Column B is calculated at 5 percent.

Line 6 – Enter total of Line 5 Column A and Column B.

Line 7 – Enter the Local Code, City or County Name and Total Local Option Tax due for each city or county for which you owe local tax. Please see the table below for the Local Option Tax Rates for each city and county with a local option tax.

Line 8 – Enter the total of lines 7a, 7b, 7c and 7d.

Line 9 – Enter the total of lines 6 and 8.

## STATE SALES TAX RATES

*New* mobile homes, *new* farm machinery, and *new* farm irrigation equipment are subject to 3 percent state tax. To qualify for the reduced state tax rate, the machinery and irrigation equipment must be used exclusively for agricultural purposes. All other goods are subject to 5 percent state sales or use tax.

## USE TAX

Tangible personal property purchased from an out-of-state retailer for storage, use, or consumption in North Dakota is subject to North Dakota Use Tax if the retailer did not charge sales tax at a rate equal to the 5 percent North Dakota sales tax rate. Use tax due on large purchases should be remitted in the month in which the purchase was made. Smaller purchases may be accumulated until the end of the quarter or calendar year and reported on one form submitted with one check to pay the total tax due.

## WATERCRAFT USE TAX – Invoice must be attached to return

Watercraft is subject to state and any applicable local option taxes. If the watercraft was purchased from an out-of-state dealer and no sales tax was charged, the purchaser must pay use tax. The use tax is paid directly to the Office of State Tax Commissioner based on the net purchase price of the watercraft, motor(s), trailer and any accessories purchased in conjunction with this transaction. If sales tax was charged at a rate less than the 5 percent state and any applicable local option taxes, tax is due on the difference. *The use tax rate is based on where the watercraft is stored.*

Watercraft purchased from an individual not in the business of buying and selling watercraft is considered a casual sale and is not subject to state and local sales tax. If the watercraft was purchased from an individual, please attach a copy of the sales receipt to the boat license application and mail it directly to the North Dakota Game and Fish. The receipt should include the seller's name, address, and signature. *Casual sales do not have to be reported to the Tax Department.*

Falsification of this form to evade payment of tax is a class A misdemeanor and may be punishable by a fine up to \$15,000, imprisonment up to one year, or both.

## LOCAL OPTION SALES AND USE TAXES

Tangible personal property subject to North Dakota sales, use, or gross receipts tax also is subject to local sales, use, or gross receipts tax if the property is delivered, stored, used, or consumed within a city or county that imposes a local tax. The Office of State Tax Commissioner administers the local option taxes. For additional information regarding the collection and remittance of city and county taxes, please refer to the *Local Option Taxes By Location Guideline* available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax).

The cities of Cando, Regent, and Scranton impose a local sales tax only; they do not impose a local use tax. Local tax in the cities of Cando, Regent, and Scranton applies only if the seller and buyer are located within the city limits of these cities.

## MAXIMUM LOCAL OPTION SALES AND USE TAXES

Local sales tax is due on the entire selling price; however retailers have the option to charge up to the maximum tax. If a customer is charged sales tax in excess of a local cap, the customer may file an application with the Office of State Tax Commissioner to receive a refund of the tax paid in excess of the maximum local tax due. **Please note:** Because use tax is paid by the purchaser, only the maximum use tax should be paid when the One Time Remittance Form is submitted.

The following sales and use tax and cap information is current as of January 1, 2009. If the transaction occurred prior to January 1, 2009, the tax rate and/or cap may be different. You may refer to the Local Option Taxes by Location guideline available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax) for more information on prior rates or caps. The maximum applies to the local use tax only. North Dakota state use tax applies to the full purchase price. Local option sales and use tax is limited to \$25 per sale, except for the following: \$100 per sale in New England and Richardton; \$50 per sale in Belfield, Bottineau, Cooperstown, Garrison, Hannaford, Hillsboro, Jamestown, Kenmare, Kulm, Langdon, Mayville, Napoleon, Neche, New Rockford, Portland, Valley City, Walhalla, and Williston; \$43.75 per sale in Grand Forks; \$37.50 per sale in Cavalier, Dickinson, Fargo, Killdeer, Lisbon, and Northwood; \$35.00 per sale in Hazelton; \$30.00 per sale in Woodworth; \$12.50 per sale in Williams County; \$50 per customer per retailer per day in Minot; and \$25 per single unit purchased in Medora. In addition, the following cities do not have a maximum tax amount: Anamoose, Cando, Drake, Edgeley, Fairmount, Gackle, Gwinner, Lakota, Leonard, Linton, Minnewaukan, New Salem, Oxbow, Streeter, Underwood, and Wishek.

Local Option Sales or Use Tax Rates as of January 1, 2009								
City	Tax Rate	Local Code	City	Tax Rate	Local Code	City	Tax Rate	Local Code
Anamoose	1%	220	Hankinson	1%	158	New Rockford	2%	145
Aneta	1%	203	Hannaford	1%	202	New Salem	1%	217
Ashley	1%	162	Harvey	1%	112	Northwood	1½%	197
Beach	1%	156	Harwood	1%	222	Oakes	1½%	146
Belfield	2%	133	Hatton	1%	164	Oxbow	1%	189
Berthold	1%	138	Hazelton	1%	180	Page	1%	208
Beulah	1%	200	Hazen	1%	134	Park River <sup>2</sup>	2%	130
Bismarck	1%	102	Hettinger	1%	142	Pembina	1%	119
Bottineau	2%	122	Hillsboro	2%	168	Portland	2%	151
Bowman	1%	126	Hoople <sup>2</sup>	1%	172	Powers Lake	1%	154
Buffalo	1%	196	Hope <sup>1</sup>	1%	185	Reeder	1%	198
Cando	2%	161	Jamestown	2%	110	Regent	1%	152
Carrington	1%	124	Kenmare	2%	117	Richardton	2%	159
Carson	1%	191	Killdeer	1½%	135	Rolette	1%	199
Casselton	1%	163	Kulm	2%	165	Rolla	1½%	125
Cavalier	1½%	127	Lakota	1%	213	Rugby	1%	118
Cooperstown	1½%	141	LaMoure	1½%	149	Scranton	1%	190
Crosby	1%	116	Langdon	2%	123	St. John	1%	186
Devils Lake	2%	104	Larimore	1%	128	Stanley	1%	137
Dickinson	1½%	106	Leonard	1%	215	Steele	2%	147
Drake	2%	209	Lidgerwood	1%	181	Strasburg	1%	120
Drayton	1%	157	Linton	2%	121	Streeter	1%	223
Dunseith	1%	204	Lisbon	1½%	136	Tioga <sup>3</sup>	1%	132
Edgeley	2%	148	Maddock	1½%	193	Tower City	1%	195
Edinburg <sup>2</sup>	1%	176	Mandan	1%	108	Towner	1%	170
Elgin	1%	179	Mapleton	1%	218	Turtle Lake	1%	182
Ellendale	1%	131	Mayville	2%	150	Underwood	1½%	211
Enderlin	1%	166	McClusky	1%	140	Valley City	2%	113
Fairmount	1%	206	McVille	1%	188	Velva	2%	175
Fargo	1½%	105	Medora	2½%	178	Wahpeton	1½%	111
Finley <sup>1</sup>	1%	167	Michigan	1½%	187	Walhalla	2%	160
Forman	1%	221	Milnor	1½%	169	Washburn	2%	183
Fort Ransom	1%	177	Minnewaukan	1½%	214	Watford City	1%	171
Gackle	1%	210	Minot	2%	103	West Fargo	1%	129
Garrison	2%	139	Minto <sup>2</sup>	1%	216	Williston <sup>3</sup>	2%	109
Glenburn	1%	219	Mohall	1%	114	Wilton	1%	184
Glen Ullin	1%	212	Mott	1½%	153	Wimbledon	1%	205
Grafton <sup>2</sup>	2%	107	Munich	1%	173	Wishek	1%	155
Grand Forks	1¾%	101	Napoleon	2%	144	Woodworth	1%	224
Grenora <sup>3</sup>	1%	192	Neche	2%	201	Counties		
Gwinner	1%	207	New England	2%	194	Steele Co. <sup>1</sup>	1%	503
Halliday	1%	143	New Leipzig	1%	174	Walsh Co. <sup>2</sup>	¼%	502
						Williams Co. <sup>3</sup>	½%	504

To calculate local option tax, multiply net taxable sales or purchases by the rate of tax, i.e., ¼% by .0025, 1% by .01, 1½% by .015, 1¾% by .0175, 2% by .02 and 2½% by .025

**<sup>1</sup>Steele County: Finley and Hope are located within Steele County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 7 percent sales or use tax (5 percent state, 1 percent city, and 1 percent Steele County). For sales made outside the city limits of these cities but within the boundaries of Steele County, the tax due is 6 percent (5 percent state, and 1 percent Steele County).

**<sup>2</sup>Walsh County: Edinburg, Grafton, Hoople, Minto, and Park River are located within Walsh County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit state, city and county sales or use tax (For example: 5 percent state, 1 percent city, and ¼ percent Walsh County). For sales made outside the city limits of these cities but within the boundaries of Walsh County, the tax due is 5¼ percent (5 percent state and ¼ percent Walsh County).

**<sup>3</sup>Williams County: Grenora, Tioga, and Williston are located within Williams County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit the State, City, and County sales or use tax. For sales made outside the city limits of these cities, but within the boundaries of Williams County, the tax due is 5½ percent (5 percent state and ½ percent Williams County).

**One Time Remittance Form:** The state and local sales or use tax due should be mailed directly to the Office of State Tax Commissioner, Sales and Special Taxes, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599. Forms also are available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax) or by calling our office at 701-328-1246.